

18

CALHOUN COUNTY CREDIT CARD POLICY

I. Purpose:

This policy lists the procedures for issuance and usage of credit cards in the name of Calhoun County for purchases/expenditures related to the operations of county government.

II. Objectives:

Credit cards will allow Calhoun County to:

- A.) Conduct business with vendors or service providers who may not accept purchase orders or direct billing payments.
- B.) Take advantage of cost-saving opportunities by being able to purchase on the Internet and through catalogs as this practice is much more prevalent than in past years.

III. Procedures:

A) Prior to using the credit card, the following should be used first:

- 1. Use claim process
- 2. Set up account with the vendor
- 3. If neither 1 nor 2 is an option, use the credit card as last resort.

B) The maximum credit limit for each department shall not exceed \$_____ unless written justification by the Department Head is approved by the Board of Supervisors. Credit cards shall not carry an annual fee.

C) Each Department Head will be responsible for distributing County credit cards to employees as needed and will assume responsibility for those employees' expenditures as well. For recordkeeping purposes, Department Heads shall provide the Auditor's Office with the number of cards issued to a department and all pertinent information for each card such as bank/company name, bank/company address, credit limit, card number, expiration date, and authorized users.

D) Before receiving and/or using a County credit card, employees must sign a "Calhoun County Credit Card Agreement" form (Attachment A) setting forth their obligations under this program. If the card is for the department only and not an individual, this release will need to be signed each and every time the card is checked out from the department.

E) Any employee charging through the credit card system is responsible for ~~arranging~~ communicating the sales tax exempt status of Calhoun County to the vendor. Any tax charged due to failure of the employee to arrange for tax exempt status will be the responsibility of the employee.

F) Credit cards are to be used strictly for official County purposes. Use of the card should be limited to goods and services which cannot efficiently be purchased by methods such as purchase orders or direct billing. Allowable expenditures include but are not limited to:

- 1. Motel/hotel expenses and guarantee of reservations.
- 2. County vehicle expenses.
- 3. Meals.
- 4. Airline reservations.

5. Car rental.
6. Registration fees.
7. Fuel for county trips.

- G) Misuse of a County credit card may result in disciplinary action, including termination of employment. This does not limit the possibility of criminal investigation and prosecution for misuse of the credit card. Restrictive charges include, but are not limited to, the following:
8. Employee's personal or family member's expenses.
 9. Cash advances.
 10. Where, under normal circumstances, a competitive bid is required.
- H) To avoid late fees and finance charges, Department Heads are responsible for timely submission of credit card statements with original, detailed itemized receipts for each charge on the statement to the Auditor's office. Charges not accompanied with a receipt will be the responsibility of the employee and may be withheld from the employee's wages. Repeated occurrences of untimely submission of statements and receipts may result in suspension or cancellation of card privileges as deemed necessary by the Board of Supervisors or Department Head.
- I) Employees who have County credit cards in their possession shall be responsible for protecting the cards from unauthorized use. Lost or stolen cards shall be immediately reported to the Department Head so the proper procedure can be followed to cancel the card. For recordkeeping purposes, Department Heads shall notify the Auditor's office of lost or stolen cards and for assistance to cancel cards if need be.
- J) Prior to changing departments or ending employment with the County, credit cards should be turned into the Department Head and reported to the Auditor's Office. Individuals surrendering credit cards must complete a "Return of Credit Card" form (Attachment B).
- K) Any points, cash back, rewards or other benefits earned on a County credit card accounts are to be redeemed strictly for County purposes.

IV. Summary:

These are overall guidelines for the issuance and usage of Calhoun County credit cards. Department Heads may implement more restrictive policies and procedures, but may not adopt any that are less restrictive.

These guidelines and procedures cannot cover every possible situation that may occur in using County credit cards. Common sense and good judgment should always be used when acting as an agent for Calhoun County.

Adopted : June 30, 2009

ATTEST:

Judy Howrey
Auditor

Gary Nicholas

Don G. Long
Chairman
Calhoun County Board of Supervisors

Scott J. ...

**Calhoun County
CREDIT CARD AGREEMENT**

Employee: _____ Department: _____

Approved By (Department Head/Board of Supervisor): _____

The employee listed above has been provided with a copy of the County's credit card policy, and hereby agrees to comply with all terms and conditions set forth therein, including but not limited to:

1. County credit cards are for official County use only. I understand that any misuse of the County purchasing card may result in disciplinary action, including termination of employment.
2. Credit card payments must be processed on a timely basis. All charges need accompanying original, detailed itemized receipts. If appropriate receipts are not turned in and can not be produced, I agree to reimburse the County for any undocumented charges or any charges that do not comply with County policies. I understand these charges may be withheld from my wages.
3. The credit card will be immediately surrendered upon retirement, termination or upon request of the Department Head or a representative of the Board of Supervisors. I understand that the use of the credit card for any purpose after its surrender is prohibited.

I have read Calhoun County's Credit Card Policy and procedures and accept them.

If permanently issuing card to individual:

Cardholder Signature _____ Date Issued _____

Cardholder Printed Name _____

If checking out a purchasing card for temporary use:

Cardholder Signature _____ Date Checked Out _____

Cardholder Printed Name _____

Cardholder Signature _____ Date Checked In _____

Cardholder Printed Name _____

**Calhoun County
RETURN OF CREDIT CARD**

I HEREBY SURRENDER the credit card issued to me by Calhoun County. I declare that all charges on the credit card are for official County business. I have provided original, detailed itemized receipts for any outstanding charges and recognize I may personally be subject to payment of charges made by me where I have failed to provide receipts. I have read and understand the Calhoun County Credit Card Policy and willfully comply with the procedures within said policy.

Cardholder Signature

Date

Dept Head / Board of Supervisors

Date

Cardholder Printed Name